

# California Adjustments — 2007 Nonresidents or Part-Year Residents

## CA (540NR)

**Important:** Attach this schedule directly behind Long Form 540NR, Side 2.

Name(s) as shown on return

SSN or ITIN

### Part I Residency Information. Complete all lines that apply to you and your spouse/RDP.

#### During 2007:

	Yourself	Spouse/RDP
1 a I was domiciled in (enter state or country) . . . . .		
b I was in the military and stationed in (enter state or country) . . . . .		
2 I became a California resident (enter the state of prior residence and date of move) . . . . .		
3 I became a nonresident (enter new state of residence and date of move) . . . . .		
4 I was a nonresident of California the entire year (enter state or country of residence) . . . . .		
5 The number of days I spent in California (for <b>any</b> purpose) is: . . . . .		
6 I owned a home/property in California (enter "Yes" or "No") . . . . .		

#### Before 2007:

7 I was a California resident for the period of (enter dates) . . . . .		
8 I entered California on (enter date) . . . . .		
9 I left California on (enter date) . . . . .		

### Part II Income Adjustment Schedule

#### Section A — Income

	A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C. . . . . 7					
8 Taxable interest income . . . . . 8					
9 (a) Ordinary dividends. See instructions. (b) . . . . . 9(a)					
10 Taxable refunds, credits, or offsets of state and local income taxes. Enter the same amount in column A and column B . . . . . 10					
11 Alimony received. See instructions. . . . . 11					
12 Business income or (loss) . . . . . 12					
13 Capital gain or (loss). See instructions. . . . . 13					
14 Other gains or (losses) . . . . . 14					
15 Total IRA distributions. See instructions. (a) . . . . . 15(b)					
16 Total pensions and annuities. See instructions. (a) . . . . . 16(b)					
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . . 17					
18 Farm income or (loss) . . . . . 18					
19 Unemployment compensation . . . . . 19					
20 Social security benefits. (a) . . . . . 20(b)					
21 Other income. a California lottery winnings b Disaster loss carryover from FTB 3805V c Federal NOL (Form 1040, line 21) d NOL carryover from FTB 3805V e NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809 f Other (describe): . . . . .	21	a b c d e f	a b c d e f	21	21
22 a <b>Total:</b> Combine line 7 through line 21 in each column. Continue to Side 2 . . . . . 22a					

**Income Adjustment Schedule**
**Section B — Adjustments to Income**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
	<b>Federal Amounts</b> (taxable amounts from your federal return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract column B from column A; add column C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>22</b> b Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E. . . . <b>22b</b>					
<b>23</b> Educator expenses. . . . . <b>23</b>					
<b>24</b> Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . <b>24</b>					
<b>25</b> Health savings account deduction . . . . . <b>25</b>					
<b>26</b> Moving expenses. . . . . <b>26</b>					
<b>27</b> One-half of self-employment tax . . . . . <b>27</b>					
<b>28</b> Self-employed SEP, SIMPLE, and qualified plans . . . . . <b>28</b>					
<b>29</b> Self-employed health insurance deduction . . . . . <b>29</b>					
<b>30</b> Penalty on early withdrawal of savings . . . . . <b>30</b>					
<b>31</b> a Alimony paid. b Enter recipient's: SSN _____ - _____ - _____ Last name _____ . . . . . <b>31a</b>					
<b>32</b> IRA deduction . . . . . <b>32</b>					
<b>33</b> Student loan interest deduction . . . . . <b>33</b>					
<b>34</b> Tuition and fees deduction . . . . . <b>34</b>					
<b>35</b> Domestic production activities deduction . . . . . <b>35</b>					
<b>36</b> Add line 23 through line 35 in each column, A through E . . . . . <b>36</b>					
<b>37</b> Total. Subtract line 36 from line 22b in each column, A through E. See instructions. <b>37</b>					

**Part III Adjustments to Federal Itemized Deductions**

<b>38</b> Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16). . . . . <b>38</b>	
<b>39</b> Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax or General Sales Tax) and line 8 (foreign taxes only). See instructions . . . . . <b>39</b>	
<b>40</b> Subtract line 39 from line 38 . . . . . <b>40</b>	
<b>41</b> Other adjustments including California lottery losses. See instructions. Specify _____ . . . . . <b>41</b>	
<b>42</b> Combine line 40 and line 41. . . . . <b>42</b>	
<b>43</b> Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status? Single or married/RDP filing separately . . . . . <b>\$155,416</b> Head of household . . . . . <b>\$233,129</b> Married/RDP filing jointly or qualifying widow(er) . . . . . <b>\$310,837</b> No. Transfer the amount on line 42 to line 43. Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 . . . . . <b>43</b>	
<b>44</b> Enter the larger of the amount on line 43 or your standard deduction listed below Single or married/RDP filing separately . . . . . <b>\$3,516</b> Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . . <b>\$7,032</b> . . . . . <b>44</b>	

**Part IV California Taxable Income**

<b>45</b> California AGI. Enter your California AGI from line 37, column E. . . . . <b>45</b>	
<b>46</b> Enter your deductions from line 44 . . . . . <b>46</b>	
<b>47</b> Deduction percentage. Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- . . . . . <b>47</b>	
<b>48</b> California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47 . . . . . <b>48</b>	
<b>49</b> California Taxable Income. Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 22. If less than zero, enter -0- . . . . . <b>49</b>	